



CITY OF FALLS CHURCH

Tax Rates 2006-2007

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|---|---|
| Real Estate Tax | \$1.01 per \$100 assessed value |
| Personal Property Tax | \$4.71 per \$100 assessed value personal property (vehicles) |
| Utility Tax (for residential users) | |
| Water | 10% of total monthly water bill |
| Gas | \$0.70 plus \$0.0039/CCF (\$5.00 max.) |
| Electricity | \$0.70 007535/kwh (\$5.00 max.) |
| Telephone | 10% of first \$50 |
| Utility Tax (for commercial users) | |
| Water | 8% of total monthly water bill |
| Gas | \$0.676 plus \$0.04098/CCF |
| Electricity | \$0.92 plus \$0.004807/kwh |
| Telephone | 20% of the first \$50 |
| <u>Business, Professional and Occupational Licenses (BPOL)</u> | |
| Service Occupations | \$.36 per \$100 gross receipts |
| Professional Occupations | \$.52 per \$100 gross receipts |
| Specialized Occupations | \$.36 per \$100 gross receipts |
| Renting of Residential Property | \$.38 per \$100 gross receipts |
| Renting of Commercial Property | \$.53 per \$100 gross receipts |
| Contractors & Developers | \$.16 per \$100 gross receipts |
| Wholesale Merchants | \$.08 per \$100 gross receipts |
| Tangible Personal Property Tax | \$4.71 per \$100 assessed value (tangible personal property includes: business furniture, computer equipment and machinery & tools) |
| Sales & Use Tax | 5% (2.5% for groceries for home consumption) |
| Short Term Rental Tax | 1% |
| Transient Lodging Tax | 5% |
| Meals Tax | 4% on all food & drink sold for immediate consumption |

Source: City of Falls Church Commissioner of Revenue
City of Falls Church City Assessor
City of Falls Church Finance Director